

# **FY 2015-2016 Operating Budget**

(July 1, 2015 - June 30, 2016)



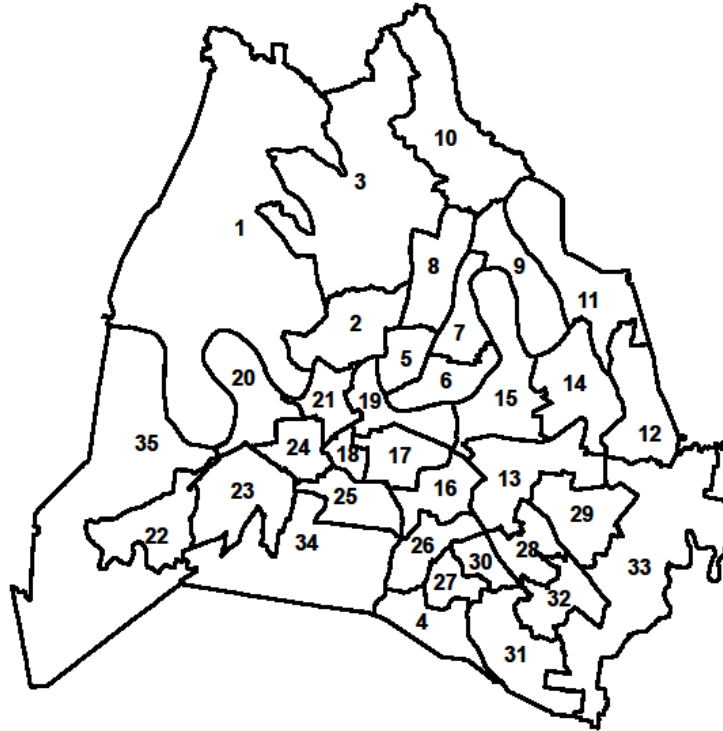
**Karl Dean, Mayor**

Diane Neighbors, Vice Mayor

## Members of the Metropolitan Council:

At Large	Megan Barry	District #16	Tony Tenpenny
At Large	Ronnie Steine	District #17	Sandra Moore
At Large	Tim Garrett	District #18	Burkley Allen
At Large	Charlie Tygard	District #19	Erica Gilmore
At Large	Jerry Maynard	District #20	Buddy Baker
District # 1	Lonnell Matthews, Jr.	District #21	Edith Taylor Langster
District # 2	Frank Harrison	District #22	Sheri Weiner
District # 3	Walter Hunt	District #23	Emily Evans
District # 4	Brady Banks	District #24	Jason Holleman
District # 5	Scott Davis	District #25	Sean McGuire
District # 6	Peter Westerholm	District #26	Chris Harmon
District # 7	Anthony Davis	District #27	Davette Blalock
District # 8	Karen Bennett	District #28	Duane A. Dominy
District # 9	Bill Pridemore	District #29	Karen Y. Johnson
District #10	Doug Pardue	District #30	Jason Potts
District #11	Larry Hagar	District #31	Fabian Bedne
District #12	Steve Glover	District #32	Jacobia Dowell
District #13	Josh Stites	District #33	Robert Duvall
District #14	James Bruce Stanley	District #34	Carter Todd
District #15	Phil Claiborne	District #35	Bo Mitchell

## Council Districts



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Director of Finance: Richard M. Riebeling  
Deputy Finance Director: Talia Lomax-O'dneal  
Deputy Finance Director: Gene Nolan

Finance Manager:  
Finance Manager:  
Finance Manager:

Kenneth Hartlage  
Herb Majors  
Greg McClarin

Finance Administrator:  
Finance Administrator:  
Human Resources Coordinator:

Kathy King  
Chinita White  
Kim Northern

### Office of Management and Budget Staff:

Laurie Cathey  
Kati Fisher  
Donna Foster  
James Gadsden

Brandon Hess  
Rose Hirschy  
Stacey Hudson

Loan Huynh  
Dustin Owens  
Willie Stewart

Andrew Sullivan  
Alicia Viravouth  
Christopher Williams

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### Fiscal Year 2015-2016 Operating Budget Book

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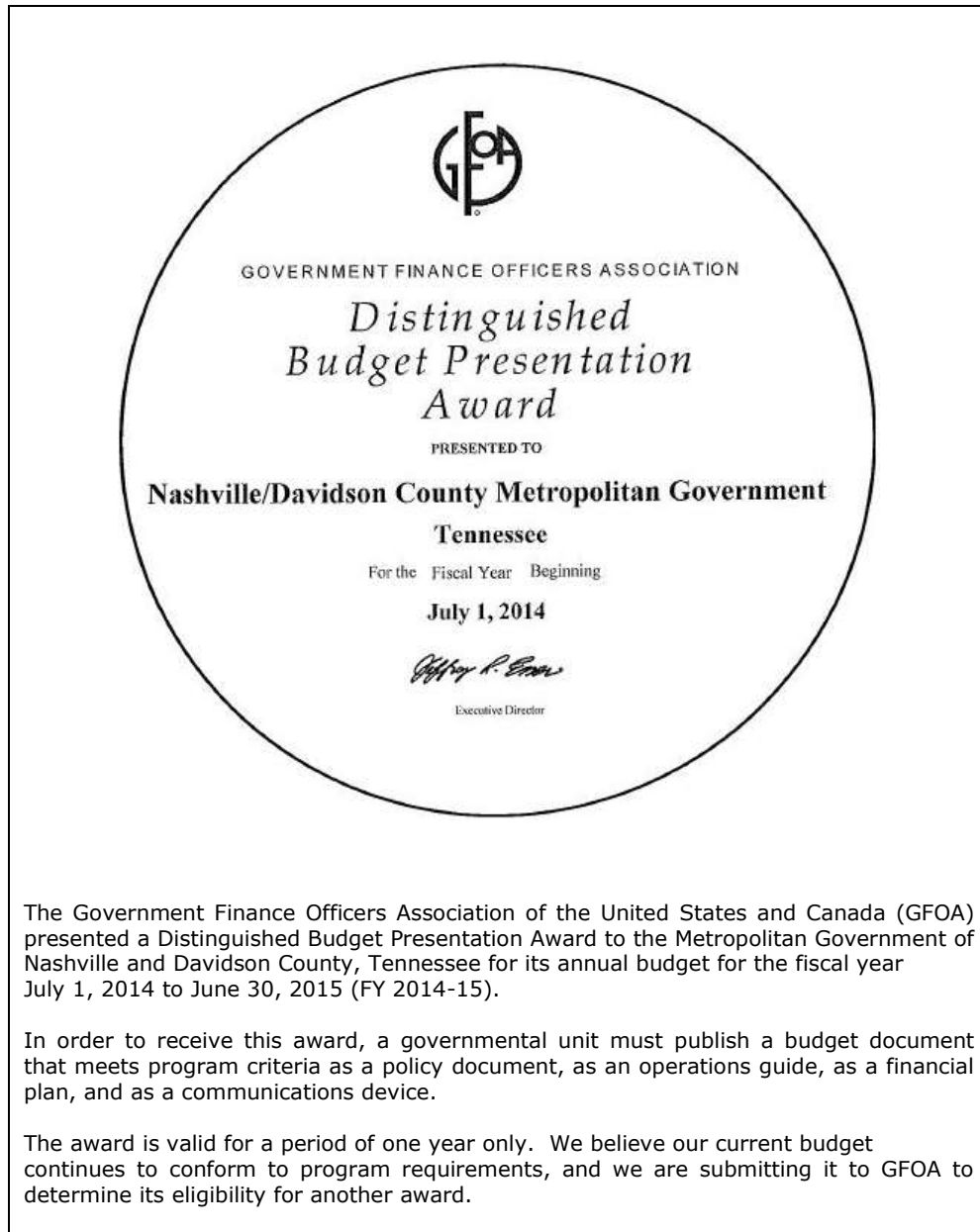


This book supersedes all similar information previously disseminated by the Office of Management and Budget.

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# Distinguished Budget Presentation Award



The GFOA is the leading association for government finance professionals in North America. We first received the award for the fiscal year 1991-1992 book, and we have received it every year since. This year's was given for our *FY2015 Operating Budget* book. GFOA's Distinguished Budget Presentation Awards Program is the only national awards program in governmental budgeting. The government also holds GFOA's Certificate of Achievement for Excellence in Financial Reporting for our Comprehensive Annual Financial Report.

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For an ADA accommodation, please contact Kimberly Northern at 615-880-1710 or by email at [kimberly.northern@nashville.gov](mailto:kimberly.northern@nashville.gov)

# How to Use this Book

## Format and Organization of this Book

As the previous Table of Contents demonstrates, this book divides budget information into different sections, each with its own series of page numbers.

**Section A** is the Executive Summary of the budget, followed by supplemental information about Metro, its organization, finances, and budget.

**Section B** is the Performance Measurement Review section which details performance data by department linked to their annual program budget.

**Section C** is the Internal Services section which details the individual internal service charges by type for each department. It also contains the methodology for calculating each internal service charge.

**Sections D-J** present more descriptive operational and budget information about each department (board, commission, or elected office). These departments are grouped by function into each section.

**Section K** (on CD) presents the program budgets for each department in the same order as Sections D-J.

All departments included in this book have a uniform format. Each department's budget is presented in a program-based format that provides the reader with a wealth of information, not only about the department's budget, but also about its mission, goals and performance toward providing the very best results possible for citizens.

The following pages provide an example and explanation of each part of the agency budget book pages.

## Format and Organization of the Department Pages

Sections D-J of this book contain information at the department level about the:

**Mission** – Every department's budget pages include a mission statement. A mission statement is a clear, concise statement of purpose for the entire department that focuses on broad, yet distinct results that will be achieved. This statement answers the question, "*Why does this department exist?*"

**Budget summary** – Following the mission statement is a table that summarizes the department's financial information for all of its annually budgeted funds. It also includes the location of the department as well as the top managers who can explain the budget. This table also contains *per capita* expenditure information at the department level.

**Accomplishments, goals and strategic issues** – As departments present their budget for the upcoming year, it is important that decision-makers recognize the accomplishments of the current year and understand the long-term goals and the strategic issues facing the department. Including this information will assist decision-makers in allocating resources toward those activities and programs that will help the department overcome the issues they are facing and achieve their long-term goals.

**Organizational structure** – The organization chart shows major department units (divisions/bureaus, etc.) and how they report to the department's director, elected official or board.

**Listing of the programs and lines of business** – In addition to the organization chart, these pages also include a listing of the lines of business (**in bold**) and programs.

**Budget highlights** – Budget highlights summarize changes between the FY15 and FY16 budgets. Changes in funding and FTEs are noted, along with the impact of that funding change on performance.

**Financial** – This table includes a difference column and a % change column for each expenditure listed. At the bottom of the financial page is the *per capita* expenditure information for the department.

**FTE information** – The FTE information found at the end of each department's information presents the budgeted headcount and full-time equivalent (FTE) position information by fund and classification, along with the class number and pay grade.

A CD affixed to the inside cover contains various appendices of historical, statistical, and explanatory information that will help you understand the budget. The program budgets are also included on the cd.

**Budget and performance information by program** – Each program listed includes a statement of purpose – a "mini-mission" as well as a table that presents the budget; full-time equivalent (FTE) positions by fund type (GSD General, USD General, and other Special Purpose Funds); and its key result measure. This presentation is designed to consistently present budgetary and performance information in a format that is easy to read.

Where the targeted or actual performance is listed as NA, departments did not report the data. There are a few reasons that data might not be reported for a particular reporting period. They are:

- The measure for which the department is reporting is a new measure, thus data was not collected for the measure for that year.
- The department underwent changes internally that prohibited the collection of data for that measure.
- The department may be in the process of collecting data for the first year, or baseline data, and would not have established a target for that measure yet.

The table for each program also includes a difference column and % change column. These two columns show the difference in the budget and performance from FY15 – FY16.

# How to Use this Book

## How to Read Budget Book Financial Schedules (Revenue and Expenditure Object Groups)

### The Chart of Accounts

The budget is organized according to Metro's chart of accounts – the financial accounting and coding structure used in both the budget ordinance and this book. The chart of accounts is composed of funds, business units (BUs), and object accounts.

**Funds** are accounting entities with their own assets, liabilities, equity, revenues, and expenditures, for certain specific activities or to accomplish definite objectives. Funds may involve many agencies. Legal requirements or financial policies usually restrict our ability to move money between funds, so we cannot necessarily replace or fund operations in one fund with money from another fund. Likewise, in special purpose funds, we often cannot move money from one department to another.

Each fund is made up of one or more **business units** (BUs). BUs are the lowest levels at which we manage and/or report separate financial data; they represent an organizational unit, program, or activity within an agency and fund. A fund may have many BUs, but each BU is associated with only one fund. BUs can also be grouped by **agency**. In departments with strategic business plans, related BUs also form **programs** and **lines of business** that may cross funds.

**Object accounts** represent individual types and sources of revenues or uses of expenditures.

The Finance Department maintains detailed financial information by fund, business unit, and object account. However, this book presents the budget at a more understandable level by agency, fund (or groups of minor funds), and object group.

### Changes in Presentation

Changes in reporting requirements have caused many Transfers to Component Units (certain Metro agencies) to be now classified as Other Expenses. In FY 2005, the Finance Department split the General Government Grants Fund into individual departmental grants funds; these were and are classified as special purpose (specifically, special revenue) funds.

### How to Read the Financial Pages

Each agency's financial page presents a summary of revenues and expenditures for the department's operations in one of three fund types:

- The GSD General Fund,
- The USD General Fund, and
- Special Purpose funds (the combined total of annually budgeted enterprise, internal service, special revenue, and similar funds, although that money may not be interchangeable).

The top half of the page presents uses of money – expenses, expenditures, and transfers to other funds and component units of the government. The bottom half presents sources of money – revenues and transfers from other funds.

The difference between total expenditures and program revenues indicates how much the agency's programs depend on public money.

The remainder of this page and the next page describe, in order, what is represented by the rows of the expenditure and revenue financial tables.

### OPERATING EXPENSE

**PERSONAL SERVICES** – Salaries and wages (regular, holiday, injured on duty, leave, longevity, shift differential, out of class pay, open range increases, overtime, and perfect attendance); fringe benefits (auto allowance, dental, group health, group life, social security, pension, and FSA pre-tax savings); and per diem and other fees (instructors, court reporter, game official, jury pay, legislative delegate, other per diem fees, poll workers, and witness fees)

### OTHER SERVICES:

Utilities – Electricity, gas, water, cable television

Professional and Purchased Services – Accounting, appraisals, architectural, auditing, demolition, dialysis, engineering, facilities management, investigators, laboratory, landscaping, legal, management and software consultants, project administration and management, subcontractors, administrative services, archiving, billing, bottled water, care of persons and animals, chipper service, collections, disposal, recycling, flight service, food preparation, grounds maintenance, hazardous waste disposal, health services, internet services, interpreters, janitorial, laundry, meter reading, other purchased services, personal contract service, pest control, property protection, recycling, sweeping, and towing

Travel, Tuition, and Dues – Local and out-of-town travel, parking, memberships, registration, and tuition

Communications – Pagers, postage and delivery, telephones, and subscriptions

Repairs & Maintenance Services – Repairs to and maintenance of vehicles, buildings, computers, office equipment, roads & streets; electrical, mechanical & plumbing systems; and other items

Internal Service Fees – Payments to Metro internal service funds for facilities management, information systems, fleet management, postal service, and radio shop

### OTHER EXPENSE –

Supplies and materials (various parts and supplies, fuel, books, clothing, computer hardware and software, food and ice, furniture, paint, repair & maintenance parts and supplies, signs, uniforms); miscellaneous other expenses and payments (bad debt, council reimbursements, court costs, damages and small claims, parking violation fees, refund errors); fixed charges (bank fees, deferred compensation payments, finance charges, fixed charges, insurance, interest expense, investment fees, rent, surety bonds); licenses, permits, and fees (alarm permits, auto emission tests, beer permits, driver's license, drug tests, elevator permits, food service permits, hazardous waste permits, notary, pharmacy license, software licenses, state water quality permits, underground tank fees, vehicle registrations, water pollution fees); taxes paid by Metro agencies (business,



# How to Use this Book

demolition, nursing home, personalty, professional privilege, and sales taxes); and grant contributions and awards made by Metro agencies to others (contract performance bonus, contributions and grants, employee awards, training stipend); printing, advertising, promotion, amortization expense, arbitrage rebate, bond sale expense, compensation for damages, debt service, dental claims, depreciation, discount on bonds, educational programs, health claims, interest expense, pension, principal retirement, buildings, building improvements, capital outlay, computer equipment, furniture and fixtures, infrastructure, land, machinery, motor vehicles, budget allotment offset, budget intra-fund transfer, NCAC charges

**TRANSFERS TO OTHER FUNDS & UNITS** – Transfers and subsidies to other agencies, funds, debt service, environmental remediation, local grant match, and operational transfers

**PROGRAM REVENUE** – Fees, charges, grants, and contributions specifically generated by or for services that the department provides. They are intended to fully or partially fund the specific program, and so reduce the net cost of the program to be financed from the government's general revenues. They may be generated either from the program's customers (like user fees) or from outside parties (like grants).

**Charges, Commissions, and Fees** – Charges and fees to customers made by Metro agencies for the services they provide, including enterprise fund charges, internal service fund charges, admissions, advertising, ambulance fees, appeals, concessions, data processing fee, day care service, disposal fee, drug testing, dumping, engineering fee, entry fees, external source recovery, fire hydrant inspection, golf cart rental, green fees, immunization fees, legal services, lobbyist registration, maps, Medical Examiner fees, medical services, membership fees, client reimbursements, parking, Police secondary employment, publications, radio repair, vehicle emission test fees, workshop fees, and court, court clerk, and elected officials' commissions and fees

**Federal: Direct and Pass Through** – Grants, revenues, and reimbursements that Metro receives directly from the Federal government such as Department of Justice revenue sharing, Medicare, SSI reimbursements, and other federal grants, Federal grants, revenues, and reimbursements that Metro receives through the state, such as most Medicaid/TennCare, Federal grants, revenues, and reimbursements that Metro receives other than federal direct or federal through state, including some Medicaid/TennCare and Medicare

**State Direct** – Revenues from grants, revenues, reimbursements, and state-shared revenues that Metro receives from the state, such as alcoholic beverage tax

apportionment, drug enforcement, education appropriation, excise tax allocation, felony forfeitures, gas and fuel tax, gas inspection fees, post-mortem reimbursements, and Metro's share of the state sales tax levy

**Other Government Agencies** – Revenues from agencies of other governmental units

**Other Program Revenue** – Cash contributions from groups or individuals, sale of donated property, cost reimbursement, litigation settlement, premium for property loss, premium for self-insured liability, recycling rebate, sales of miscellaneous items, unapplied deposit, unclaimed property, vending revenue, bond proceeds, contributions of capital, easement rights, finance charges, Metro Investment Pool interest, notes proceeds, premium on bonds

**NON-PROGRAM REVENUE** – Revenues that are recorded by the EBS accounting system in the department's business units, but are not intended to support the department's programs. This includes:

**Property Taxes** – Real, personal, and public utility *ad valorem* taxes and payments in lieu of them.

**Local Option Sales Tax** – Local option sales taxes, Tennessee telecommunication sales tax

**Other Taxes, Licenses, and Permits** – Alarm permits, alcoholic beverage tax, beer permits, building and excavation permits, business tax, taxicab and wrecker license, franchises, hotel occupancy tax, marriage license, motor vehicle license, obstruction and street closure permits, sidewalk and right-of-way permits, solicitation permits, wholesale liquor tax

**Fines, Forfeits, and Penalties** – Civil fines, confiscated cash, court-ordered restitutions, recovered judgments, litigation tax, Metro court fines and costs, offender program income, traffic violation and DUI fines, vehicle tow-in fees, warrant fees

**Compensation From Property** – Abandoned vehicle auction, gain (loss) on sale of property, insurance and external source recovery, rent, subrogation recovery

**TRANSFERS FROM OTHER FUNDS AND UNITS** – Capital improvement plan, Council appropriations, debt service, environmental remediation, equity transfers between funds, Farmers' Market subsidy, hospital subsidies, legal services, local match for grants, Police service, school program.

**Please see the example pages on the following pages for additional information.**

# Performance Measure Review

In 2002, the Metro Nashville Government deployed a government-wide strategic planning and performance measurement initiative through the Office of Management and Budget in the Department of Finance. The planning and performance initiative continues today and provides the necessary tools and data to manage effectively and improve performance.

Department strategic business plans and performance data are assessed, tracked, and reported to citizens, employees, and Metro's leadership to support more informed decisions at all levels of an organization.

In order to ensure that the reported performance data is accurate, the Office of Financial Accountability (OFA), part of the Department of Finance, conducts annual performance measure reviews of a selected sample of each department's performance measures. Specifically, the OFA samples and tests a minimum of the program measures associated with at least ten percent of departmental budget. In Nashville Public Schools have separate performance measures. Departments are briefed on the outcomes of the performance measure review and respond to and discuss the findings. Reports on the validity of the departments' results. The purpose of these reviews, the term verified means that the OFA has conducted tests to affirm, or assure the accuracy and correctness of the reported performance measure result.

Department serve to inform the budget process by linking the performance of each department to its budget. In essence, the review demonstrates, at least in part, how well the department performed with the budget approved by the Metro Council. Results of the performance measure review are an important part of the budget process that assures decision-makers that the data upon which budgetary decisions are made is accurate.

For questions regarding the reported data, please contact the department director. Department contact information can be found at [www.nashville.gov](http://www.nashville.gov). Additionally, more information regarding performance measurement activity within the Metropolitan Government can be found at the City of Nashville's Guide to Metro's Performance located at [www.nashville.gov/performance](http://www.nashville.gov/performance).

Department	Program	FY14 Reported Result	Reviewed Result	Verified	FY14 Budget
Agricultural Extension	<u>Agricultural and Horticulture Program</u> <u>Percentage of commercial applicators that attended Agency training classes and passed the pesticide licensing exam</u>	83%	88%	No	\$151,900
Arts Commission	<u>Arts Grants Program</u> <u>Percentage of grants awarded in arts</u>		Supp	No	\$2,141,400
Assessor of Property	<u>Assessment</u> <u>The number of residential and commercial real property parcels and personal property accounts assessed pursuant to applicable laws, rules, and regulations.</u>	262,150	267,000	No	\$6,900,000
Beer Board	<u>Beer Application Program</u> <u>Percentage of re-inspections passed</u>	55%		Yes	
Circuit Court Clerk	<u>Circuit Court Clerk's Office and General Sessions Civil Division Office</u> <u>Percentage of cases filed in Circuit Court</u>	10,915	15	Yes	\$699,400
Clerk & Assessor	<u>Property taxes collected</u>			Yes	\$1,576,100
Codes Administration	<u>Information Sharing Program</u> <u>Percentage of individuals who get the service requests addressed in a timely manner</u>			Yes	\$1,275,800

Indicates the Office of Financial Accountability's result for the FY14 program measure tested

Indicates the Department's result for the FY14 program measure tested

States the department being tested

Indicates program(s) or business units tested for accuracy

Indicates the FY14 program budget

Program measure reviewed is italicized under the program name

Indicates if the Office of Financial Accountability was able to achieve the same result as the Department for the selected program measure data

# Department Name-At a Glance

Each department's budget pages include the department's **mission statement**.

## Mission

The mission of the Department of Finance is to provide financial management, information, and business services to policy makers, departments, agencies, investors, and the Nashville community so they can have confidence in Metro Government, make informed decisions, and achieve their results.

## Budget Summary

	2013-14	2014-15	2015-16
<b>Expenditures and Transfers:</b>			
GSD General Fund	\$ 8,065,300	\$ 7,682,800	\$ 7,570,300
Internal Service Fund	787,400	818,700	811,400
<b>Total Expenditures and Transfers</b>	<b>\$ 8,852,700</b>	<b>\$ 8,501,500</b>	<b>\$ 8,381,700</b>
<b>Revenues and Transfers:</b>			
Program Revenue			
Charges, Commissions, and Fees	\$ 770,000	\$ 818,700	\$ 811,400
Other Governments and Agencies	0	0	0
Other Program Revenue	0	0	0
<b>Total Program Revenue</b>	<b>\$ 770,000</b>	<b>\$ 818,700</b>	<b>\$ 811,400</b>
Non-program Revenue	0	0	0
Transfers From Other Funds and Units	17,400	0	0
<b>Total Revenues</b>	<b>\$ 787,400</b>	<b>\$ 818,700</b>	<b>\$ 811,400</b>
<b>Expenditures Per Capita</b>	<b>\$ 13.66</b>	<b>\$ 12.91</b>	<b>\$ 12.54</b>

Total Budgeted Positions	103	105	104
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Director: Richard Riebeling	email: richard.riebeling@nashville.gov
Deputy Finance Director: Talia Lomax-O'dell	email: talia.lomaxodneal@nashville.gov

106 Metro Courthouse	37201	Phone: 615-862-6151	FAX: 615-862-6156
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The mission statement is followed by a **summary table** that summarizes the agency's financial budget for all of its annually budgeted funds as well as information about the number of positions within the department.

Readers will also find **contact information** for the department so they can have their budget questions answered.

The table includes **expenditures per capita** information. The *per capita* number is taken from population obtained from the Census Bureau. Due to delays in reporting data, we use Census information that is 2 years prior to the fiscal year. Census data from 2014 was used for FY16, 2013 was used for FY15, and Census Data from 2012 was used for FY14.

# Department Name-At a Glance

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## Accomplishments

A brief list of the department's **accomplishments** from the previous fiscal year

- The Office of Management and Budget (OMB) completed a responsibly balanced budget for the Government of Nashville.
- OMB published 48 departmental or organizational Strategic Business Plans.
- OMB set up budgets and began tracking 64 capital projects approved in the FY15 Capital Spending Plan totaling \$275 million
- OMB drafted and filed two 4% Reserve Fund Resolutions containing 22 department allocations totaling \$13.3 million.
- Annual tourism tax collections increased from \$48.9 million (FY12) to \$61.8 million (FY14) while number accounts increased from 246 to 450. Accomplished with level staffing and decreased budget.
- Metro's pension plan received national recognition - Institutional Investor Magazine's Award for Plan Design and sixth best performing pension plan by Morningstar.
- Financial Operations received the GFOA Certificate of Achievement for Excellence in Financial Reporting for the 31st consecutive year
- Financial Operations worked with ITS to make employee self-service available to Metro Schools' employees in order to eliminate the need for paper direct deposit advices for employees
- OMB Cost Planning and Management (CPM) recovered approximately \$14 million in indirect costs to the general fund.
- In FY15, an additional \$7.6 million of appealed flood-related costs were approved by FEMA.
- Division of Grants Coordination (DGC) successfully reviewed, tracked and managed the execution of 152 grant contracts and amendments worth over \$75 million on behalf of 24 departments and agencies.
- DGC also successfully planned and managed the Community Enhancement Fund Program, as well as the direct appropriation funds oversight; all worth almost \$5.2 million.
- Office of Financial Accountability (OFA) successfully conducted 440 reviews which included 42 Private Not-for-Profit Organization recipients of the Community Enhancement Funds and Direct Appropriations funds; and 36 Federal and State grants to Metro departments
- Public Property successfully closed in excess of 100 real estate transactions. In addition, the FY14 sale of Back Tax properties generated \$7.8 million in proceeds to the General Fund.

## Goals

The department's **goals** for the next two to five years

- By June 2016, the financial health of Metro will be strengthened, as evidenced by: capital spending is balanced with dedicated debt service funding AA bond balance in each of the 6 tax supported funds is 5% of subsequent year
- The Finance Department will continue to effectively and efficiently manage the finances of the government, as evidenced by: At least 85% of routine internal and external business transactions will be conducted electronically  
Reviewing and reporting departmental performance results annually  
Reviewing, monitoring and reporting departmental financial results at least monthly

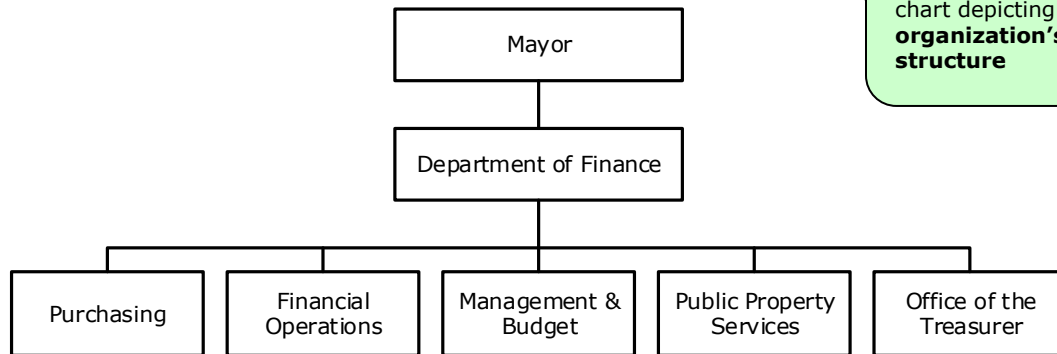
## Strategic Issues

The **strategic issues** facing the department during the upcoming fiscal year

- Meeting the demand for accountable and responsible government operations
- Establishing a culture that fully implements and continuously improves best business practices and technologies
- Establishing meaningful communication and business practices that will result in efficient operations with reduced costs
- Prioritization and management of limited resources
- Continued need to focus on key financial and performance indicators

# Department Name-At a Glance

## Organizational Structure



Every department section includes a chart depicting the **organization's structure**

**Programs** are listed for every department.

## Programs

### Business Integrity and Accountability

Compliance Monitoring and Accountability

### Business Support and Solutions

Accounts Payable  
Business Assistance Office  
Cash Operations  
Financial Accounting and Reporting  
Payroll Operations  
Purchasing  
Real Estate Management  
Tourism Tax

### Executive Leadership

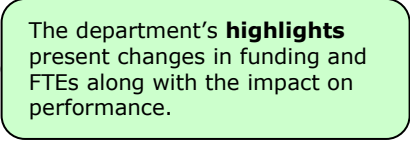
Executive Leadership  
Non-allocated Financial Transactions

### Strategic Resource Allocation and Management

Budget Planning and Management  
Cost Planning and Management  
Grants Assessment and Resource  
Investment Committee Support  
Investor Relations

# Department Name - At a Glance

## Budget Changes and Impact Highlights

Recommendation			Impact
<b>Purchasing Reduction</b>			
Salary and Fringe	GSD	\$(54,500) (1.00 FTE)	
<b>Non-allocated Financial Transactions</b>			
Fringe Benefit Savings	GSD ISF***	(109,400) (10,200)	Savings realized through reduced cost for fringe benefits
Insurance Billings	ISF	(600)	No impact on performance. Represents direct charges to department for insurance costs
Internal Service Charges*	GSD ISF	51,400 2,400	Delivery of centrally provided services including information systems, fleet management, radio, and surplus property
LOCAP Adjustments	ISF	1,100	No impact on performance
<b>General Services District Total</b>		\$(112,500) (1.00 FTE)	
<b>Internal Service Funds Total</b>		\$(7,300)	
<b>TOTAL</b>		\$(119,800) (1.00 FTE)	

\* See Internal Service Charges section for details

\*\*\* ISF – Internal Service Funds

# Department Name-Financial

GSD General Fund						
	FY 2014 Budget	FY 2014 Actuals	FY 2015 Budget	FY 2016 Budget	FY15-FY16 Difference	FY15-FY16 % Change
<b>OPERATING EXPENSES:</b>						
PERSONAL SERVICES	6,930,400				(163,900)	-2.30%
OTHER SERVICES:						
Utilities	0	(429)	0	0	0	0.00%
Professional & Purchased Services	76,400	13,045	76,400	76,400	0	0.00%
Travel, Tuition, and Dues	8,400	19,086	5,400	5,400	0	0.00%
Communications	92,500	46,892	87,500	87,500	0	0.00%
Repairs & Maintenance Services	11,000	2,740	8,300	8,300	0	0.00%
Internal Service Fees	728,600	727,934	184,600	236,000	51,400	27.84%
Other Expenses	200,600	162,182	192,300	192,300	0	0.00%
TOTAL OTHER SERVICES	1,117,500	971,450	554,500	605,900	51,400	9.27%
<b>TOTAL OPERATING EXPENSES</b>	<b>8,047,900</b>	<b>7,473,187</b>	<b>7,682,800</b>	<b>7,570,300</b>	<b>(112,500)</b>	<b>-1.46%</b>
<b>TRANSFERS TO OTHER FUNDS/UNITS</b>	<b>17,400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>TOTAL EXPENSES &amp; TRANSFERS</b>	<b>8,065,300</b>	<b>7,473,187</b>	<b>7,682,800</b>	<b>7,570,300</b>	<b>(112,500)</b>	<b>-1.46%</b>
<b>PROGRAM REVENUE:</b>						
Charges, Commissions, & Fees	0	0	0	0	0	0.00%
Federal (Direct & Pass Through)	0	0	0	0	0	0.00%
State Direct	0	0	0	0	0	0.00%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	0	0	0	0	0	0.00%
<b>TOTAL PROGRAM REVENUE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>NON-PROGRAM REVENUE:</b>						
Property Taxes	0	0	0	0	0	0.00%
Lottery	0	0	0	0	0	0.00%
Casino	0	0	0	0	0	0.00%
Fees	0	0	0	0	0	0.00%
Other	0	0	0	0	0	0.00%
<b>TOTAL NON-PROGRAM REVENUE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>TOTAL REVENUE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>TRANSFERS FROM OTHER FUNDS/UNITS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>TOTAL REVENUE &amp; TRANSFERS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Expenditures Per Capita</b>	<b>\$12.44</b>	<b>\$11.53</b>	<b>\$11.67</b>	<b>\$11.33</b>	<b>-\$0.34</b>	<b>-2.91%</b>

This table includes a difference column and a % change column for each expenditure listed.

The end of this financial table includes information about the **Expenditures Per Capita** for the department. The *per capita* number is taken from population obtained from the Census Bureau. Due to delays in reporting data, we use Census information that is 2 years prior to the fiscal year. Census data from 2014 was used for FY16, 2013 was used for FY15, and Census Data from 2012 was used for FY14.

# Department Name-Financial

Title	Grade	FY 2014 Budgeted		FY 2015 Budgeted		FY 2016 Budgeted		FY15-FY16 Variance	
		Pos.	FTE	Pos.	FTE	Pos.	FTE	Pos.	FTE
<b>GSD General Information</b>									
Admin Asst	SR0900	1	1.00	2	2.00	2	2.00	0	0.00
Admin Spec		0	0.00	1	1.00	1	1.00	0	0.00
Admin Svcs		0	0.00	0	0.00	0	0.00	0	0.00
Admin Svcs		0	0.00	1	1.00	1	1.00	0	0.00
Admin Svcs		0	0.00	4	4.00	4	4.00	0	0.00
Admin Svcs C		0	0.00	2	2.00	2	2.00	0	0.00
Application Tech 1	SR0700	1	1.00	0	0.00	0	0.00	0	0.00
Application Tech 2	SR0800	11	11.00	5	5.00	5	5.00	0	0.00
Application Tech 3	SR0900	6	6.00	9	9.00	9	9.00	0	0.00
Business Development Officer	SR1200	1	1.00	1	1.00	1	1.00	0	0.00
Finance Admin	SR1300	8	8.00	8	8.00	8	8.00	0	0.00
Finance Asst Dir	SR1500	2	2.00	2	2.00	2	2.00	0	0.00
Finance Deputy Dir	SR1600	2	2.00	2	2.00	2	2.00	0	0.00
Finance Dir	DP0300	1	1.00	1	1.00	1	1.00	0	0.00
Finance Mgr	SR1400	9	9.00	9	9.00	9	9.00	0	0.00
Finance Officer 1	SR0800	2	2.00	4	4.00	3	3.00	-1	-1.00
Finance Officer 2	SR1000	11	11.00	14	14.00	14	14.00	0	0.00
Finance Officer 3	SR1200	20	20.00	22	22.00	22	22.00	0	0.00
Finance Spec	SR1100	2	2.00	1	1.00	1	1.00	0	0.00
Info Systems App Tech 2	SR0900	0	0.00	3	3.00	3	3.00	0	0.00
Info Systems Div Mgr	SR1400	0	0.00	0	0.00	0	0.00	0	0.00
Information Systems Advisor 1	SR1300	1	1.00	2	2.00	2	2.00	0	0.00
Office Support Spec 1	SR0700	1	1.00	0	0.00	0	0.00	0	0.00
Special Projects Mgr	SR1500	3	3.00	4	4.00	4	4.00	0	0.00
Stores Mgr	SR1000	1	1.00	0	0.00	0	0.00	0	0.00
Technical Specialist 1	SR1100	2	2.00	1	1.00	1	1.00	0	0.00
<b>Total Positions &amp; FTE</b>		<b>96</b>	<b>96.00</b>	<b>98</b>	<b>98.00</b>	<b>97</b>	<b>97.00</b>	<b>-1</b>	<b>-1.00</b>
<b>Treasury Management 51180</b>									
Finance Admin	SR1300	0	0.00	1	1.00	1	1.00	0	0.00
Finance Mgr	SR1400	3	3.00	2	2.00	2	2.00	0	0.00
Finance Officer 2	SR1000	3	3.00	2	2.00	2	2.00	0	0.00
Finance Officer 3	SR1200	0	0.00	1	1.00	1	1.00	0	0.00
Metropolitan Treasurer	SR1500	1	1.00	1	1.00	1	1.00	0	0.00
<b>Total Positions &amp; FTEs</b>		<b>7</b>	<b>7.00</b>	<b>7</b>	<b>7.00</b>	<b>7</b>	<b>7.00</b>	<b>0</b>	<b>0.00</b>
<b>Department Totals</b>		<b>103</b>	<b>103.00</b>	<b>105</b>	<b>105.00</b>	<b>104</b>	<b>104.00</b>	<b>-1</b>	<b>-1.00</b>



# Department Name-Program Budgets

**\*\* Program Budgets are only included in online documents \*\***

## Strategic Resource Allocation and Management Line of Business

The purpose of the Strategic Resource Allocation and Management Line of Business is to provide knowledge, planning, advisory and consultation products to Metro departments and agencies, policymakers and the Nashville community and investors so they can make better informed decisions and have confidence that Metro is using public resources in the most effective and efficient way possible.

## Budget Planning and Management Program

The purpose of the Budget Planning and Management Program is to provide budgetary assistance and information to the Mayor, Council, and Metro departments and agencies, policymakers and the Nashville community and investors so they can make better informed decisions and have confidence that Metro is using public resources in the most effective and efficient way possible.

Each program includes a purpose statement that describes what the program provides to its customers

Budget & Performance		2014 Budget	2014 Actuals	2015 Budget	2016 Budget	FY15-FY16 Difference	FY15-FY16 % Change
<b>Budget:</b>	GSD General Fund	1,528,100	1,460,935	1,456,400	1,456,400	0	0.0%
	Total	\$1,528,100	\$1,460,935	\$1,456,400	\$1,456,400	\$0	0.0%
<b>FTEs:</b>	GSD General Fund	16.00	16.00	16.00	16.00	0.00	0.0%
	Total	16.00	16.00	16.00	16.00	0.00	0.0%

## Performance

Percentage of customers (Mayor, Council Members and Agency Heads) who report they have the information they need to make timely, well-informed budgetary decisions

The table includes information about the program's budget, FTEs and performance

85% 85%

Percentage change in departmental budget or performance planning engagements

na na nr na

Percentage of customers (Mayor, Council Members and Departments/Agencies) who report they have the information they need to make timely, well-informed budgetary decisions

88% nr na na

## Cost Planning and Management Program

The purpose of the Cost Planning and Management Program is to provide planning, implementation and support products to Metro departments and agencies so they can manage key product costs within predetermined performance targets and use the cost information to make resource and operational improvement decisions.

Budget & Performance		2014 Budget	2014 Actuals	2015 Budget	2016 Budget	FY15-FY16 Difference	FY15-FY16 % Change
<b>Budget:</b>	GSD General Fund	119,800	123,260	125,200	125,200	0	0.0%
	Total	\$119,800	\$123,260	\$125,200	\$125,200	\$0	0.0%
<b>FTEs:</b>	GSD General Fund	1.00	1.00	1.00	1.00	0.00	0.0%
	Total	1.00	1.00	1.00	1.00	0.00	0.0%

## Performance

Percentage of agencies using cost information for resource and operational improvement decisions

85% na na na

Percentage of Metro agencies that are in compliance with OMB Policy 1 Indirect Cost Recovery

na 100% 100% 100%

